Previous references
413-06 (1-4)
511-07 (1-3)

1908.
(Municipal)

File No
Serial Nos 1--2

Later references
Jul 70-168 102B Sept 1916

GENERAL AND REVENUE SECRETARIAT

Serial Nos. 1—2

Part B for Municipal

SUBJECT

Municipal taxation of Govt. Buildings used for Residential purposes.

From the Chief Engr No 81 G 61-09 subs-for orders thro' regnal Govt Re relating to the Mul. taxation of certain Govt. Buildings in the Bungalow cl. such as the residential quarters within the Compound of the Victoria Hospl, &c

To do, Comptr, & Accdt, Bridge Canal No 5988-6 G 13 6-09 Passed orders in the above

G R S 11] 1908-09

GENERAL AND REVENUE SECRETARIAT

(MB,)

NOTES

File No 276-08

FILE HEADING

Municipal taxation of Government buildings for residential purposes

From The Chief Engineer of Ellerslie

No 81 Dated 6 1 09 Received 8, 1 09

Diary No 4604 Enclos 7 Spare Copies — Serial No 1

BRIEF ABSTRACT OF LETTER

Submits for orders the original Correspondence relative municipal taxation of certain Govt buildings in City such as the residential quarters within Compound of the Victoria Hospital &c

NOTES AND ORDERS

The several buildings in regard to which the Municipality's claim for taxes is disputed are :—

(1) Buildings used as free quarters in the Compound of the Lunatic asy

Norms—First sheet

(1B—0900—) 107

GRS 12]
General and Revenue Secretariat

Home Dept File No 276 of 1908

Serial No	
	(2) Hospital Assistants Quarters in the Eye-Infirmary
	(3) Lady Surgeon's Quarters in the Maternity
	(4) All the buildings used as residential Quarters in the Compound of the Victoria Hospital.
	(5) Do Central Jail
	(6) Quarters for the Manager, Govt Press
	(7) Lal-Bagh Superintendent's Quarters
	(8) Store-Keeper's Quarters in the Executive Engineer's Office

Similar buildings are exempted from Municipal taxes in the Mysore City (vide orders in Mun. 571-07) on the ground that they are used solely for public purposes Contemplated in the Govt orders of the 10th Dec 1907.

V

13-06

W

Submitted for orders as to whether the Bangalore Municipal President may be informed that the Govt buildings of the kind referred to above are exempt from Municipal taxes.

MAS
21/1/09

Resubmitted the Hon

Note—Contn sheet

GPB—50 000—18 5 05

Serial No

N

for 1903-04 & 1905-06 is regulated by the old Munb- Regulation and section 35 of that Regulation defines the different Classes of buildings exempted from Munbi taxes The buildings under reference do not come under any one of those Classes Nor are they Charitable institutions (except perhaps Hospitals) so Claim exemption from House Taxes under G O No 572-38 dated the 23rd April 1884. Hence the Claim seems admissible vide G O of 15th May 1903 in this Connection.

The Claim for subsequent years (1907-08 is inadmissible under the orders of the 10th Dec 1907 & 2d Febr 1908.

W & V

MAS Dy 9
25/1/09

all claims for the years previous to 1907 is governed by the old Rl Regn under sec 68 thereof, public offices are exempt from payment of house tax. It was also the practice to exempt religious and charitable institutions from the payment of this tax. Hence Govt & Municipal such as jails also seem

NOTE—Contn sheet

GPB—50,000 18 5 08

Serial No

~~were exempted~~ In their order dated 10th Dec 1907, Govt. held that out-houses forming a small portion of premises used as Govt. offices, ~~were~~ which cannot be treated otherwise than as an integral part of the main building are exempt from payment of the tax though used for purposes of residence but they distinctly stated at the same time that the order of 15th May 1903 applies to buildings used mainly for residential purposes and that such buildings are liable to municipal taxation - ~~The~~ The buildings in respect of which exemption is now claimed fall under the latter class and do not therefore seem entitled to ~~it~~ exemption under the old Municipal Regulation

Under the Regulation of 1906, Govt buildings used solely for public purposes and not for purposes of profit are exempt from payment of the tax and the residential quarters of

Note—Contn sheet

GPB—50,000—18 5 08

5

Serial No

to the G O dated 2nd Sep 1908 fall under that class. The order ~~has~~ was passed with reference to the new Regulation and not the old one. Similar buildings in the Bangalore City are entitled to exemption under the new Regulation but any arrears which has accrued due in respect of them under the old Regulation should be paid up

Please put up a brief order to the above effect, bringing out the difference between the provisions of the old Mal Regn and those of the new one, in respect of such buildings.

20/09 HMD

Draft submitted.

Mad Secy 4 2 09 HMD
3/2/09

Copies of the Mamb. Regulations (old & new) submitted.

MMD Most of the buildings now
12/2/09 referred to were in question

When the G O is ic,

Note—Contn sheet

GPB—50 000—18 5 08

Serial No.

The tax may be paid till the new Regn comes into force.

Under the new Regn these buildings are exempt as explained in the draft order

9837/1572/09 Decision through 1852 ... 13/2/09

The Draft may be approved

12085/2611/09 draft approved 25-2-09

Issue

9.3.09

2 & The Chief Engineer, the Comptroller and the President, Bangalore city Municipal Council No. 8906-8 8906-8 dt 13-3-09

States that Govt buildings used mainly for residential purposes were liable to the tax under Govt No. 1933-6/L7 100-95 dt 15-5-1903 & that the buildings under reference are evidently of this class and are therefore liable to Municipal tax, that however under the new Municipal Regulation Govt buildings used solely for public purposes enjoy exemption from the tax & the Municipality cannot therefore claim taxes on the aforesaid buildings for the years [illegible] & requests the Chief Engineer to adjust the Municipal claim in the estimates [illegible]

Note.—[illegible] sheet.

No 87 D 4604
Ex 7

MYSORE P W DEPARTMENT

CENTRAL OFFICE,

Bangalore, 6th January 190 9

From

W McHUTCHIN, ESQ, MICE,

Chief Engineer of Mysore,

Bangalore

ml 246-08
SL-1

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
General & Revenue Departments,
BANGALORE.

SIR,

W

With reference to Government Proceedings No. 5430-70/Ml.413-06-4 dated the 10th December 1907, ruling that out-houses or portions of buildings used as public Government offices are not liable to taxation when they are used for residential purposes in the interests of the Government service, I have the honor to forward for favor of orders the accompanying correspondence ending with the Eastern Circle, Superintending Engineer's No 5745 dated the 22nd ultimo, in which the applicability of the above ruling to certain buildings in the Bangalore City is disputed by the Municipal President, while the Comptroller public Works Branch, holds a different view on account of the procedure adopted in the case of similar buildings in Mysore- vide Government Proceedings No 2163-7/Ml.561-07-4 dated 2nd September 1908.

I have the honor to be
Sir,
Your most obedient servant

W McHutchin

Chief Engineer of Mysore

MYSORE P W DEPARTMENT

No

From

THE CHIEF ENGINEER OF

To

Dated Bangalore,

Despatched

Enclosure No.

SUBJECT

From

The Superintending Engineer
Eastern Circle

To

The Chief Engineer of Mysore

Dated 22nd December 1908

General No. 5745

Chief Engineer's No. 3295-, dated 15th May 08 conveying sanction to an estimate amounting to Rs 4797/- on account of Municipal taxes payable on certain Government Buildings occupied as residences at Bangalore

---

Referring to the above, has the honor to submit in original for favor of orders, Bangalore Division, Executive Engineer's No. $\frac{5252}{831}$ dated 5th instant, with its enclosures, bringing to notice that the Comptroller P W & Railway Branch, has taken objection to the payment of Municipal tax for each of the building as are used for residential purposes on the ground that similar residential building

buildings at Mysore are exempted from it

2 In the opinion of the undersigned the Government Order which exempts certain residential buildings in the Mysore City Municipality can have no effect on the Bangalore City Municipality. The orders applicable to the latter are Government proceedings No. ~~EZ 1933-6~~ / ~~EF 100-95~~ 6 dated 15-5-03 and No. 334-46 / EF 100-95 of 27-5-03. Application for exemption hereafter seems admissable.

(Signed) G Sreenivasa Rao.
Superintending Engineer
Eastern Circle.

True copy

for Chief Engineer
of Mysore.

5002

From The Executive Engineer,

[illegible] Division.

To The Superintending Engineer,
Eastern Circle.

Dated 5-12-08. Bangalore.

Despatched

Received

General No. 5252
No. 881

Enclosure No. 5 letter copies

Ch Engs No. 2405 of 25-5-08

His No. 2405 dated 25 th May 1908, communicating sanction to the estimate amounting to Rs 4797 for Municipal taxes payable for the Government buildings occupied as residences at Bangalore.

Referring to the above, has the honour to state that the Copmtroller of Public Works Branch has taken objection to the adjustment of taxes for such of the buildings as are used for residential purposes in the interest of Government services according to Government Proceedings NO. 5430-70 dated 10-12-07. The Municipal President M L.1413-06-4 who was addressed on the subject states that according to the above Proceedings, only the outhouses or portions of buildings so used by Menials, guards or watchmen, are exempted from taxation. In case of similar buildings used as residences at [illegible] it has been decided that such buildings are exempt from taxation. Vide Government proceedings No 2144-7

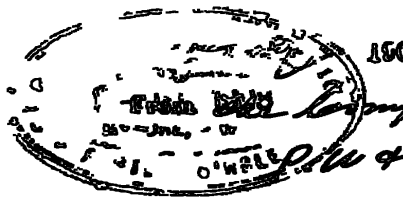
V

No. 2163-7 dated 2-9-08. The Comptroller has advised that similar sanction of Government for the buildings at Bangalore may be applied for & obtained. Copies of the correspondance are herewith submitted for perusal & obtaining the necessary sanction of Government.

M.L.2567-07-4

Executive Engineer

Bangalore Division.



150 S

From The Comptroller of Customs
P.W. & Railway Branch

To The Executive Engineer
Bangalore Division

Dated 9/10 July 1908.
Despatched
Received
General No. 124
No
Enclosure No. 2

Memo No. 2728/167 of the 30th June 1908 —

— x —

In returning the statement received with the above, I have the honor to invite Executive Engineers attention to Government Standing Order No 5430-30/Ms 413-06-4 dated 18th December 1907 directing that buildings or portions of buildings used for residential purposes in the interest of Government Service are not liable to taxation, and to request that the municipal President may be addressed to withdraw the taxes on the undermentioned buildings accordingly. —

2 The adjustment of the amount

adjustment of the amount of Rs 4,799/- in the accounts for may 1908 has been passed out the clerical for other buildings may be adjusted supported by a proper bill furnishing details for each building and the expenditure should be accordingly accounted for.—

3. The amount due for buildings rented should adjusted by debit to Revenue and not to Estimate—

Signed / A Apparao Naidu.
Assistant Engineer
P.W. & by Branch

(1) Buildings used as free Quarters in the compound of the Lunatic Asylum (2) Hospital Assistants Quarters in Eye Infirmary.—(3) Lady Surgeons Quarters at the Maternity (4) All buildings used as Residentials Quarters in the compound of the Victoria Hospital (5) Do — do — Central jail. (6) Quarters for the Manager Government Press (7) Lab Boys Superintendents Quarters (8) Store Keepers Quarters in the Executive Engineers Office

Copy

Executive Engineer
7-12-08 Bangalore Division

5-12 1908

From The Executive Engineer
Bangalore Division

To The Vice President
Cantt Municipal Com
Bangalore.

Dated 13/14 July 1908
Despatched
Received
General No 2918
No. 90
Enclosure No 1

Adverting to the previous correspondence ending with the Office No: 2330/730 dated 1-6-08, regarding the adjustment of Municipal taxes on Government buildings used as residences, has the honor to forward herewith for his personal copy P.W. Confdl docket No: 124 dated 9th instant stating that according to Government Proceedings No 5430/70 Genl-413-06-4 dated 10-12-07, buildings or portions of buildings used for residential purposes in the interests of

Q. Government servants are not liable to taxation.
The undersigned therefore requests that the claim
for the undermentioned buildings may be withdrawn
and a revised bill for the taxes due for 03-04 to 05-
and 07-08 kindly be forwarded for adjustment.—

(1) Buildings used as free quarters in the compound
the Quarters Asylum.—

(2) Hospital Assistants Quarters in the Eye Infirmary

(3) Lady Surgeon's Quarters in the Maternity.

(4) All the buildings used as residential Quarters in the
Compound of the Victoria Hospital.

(5) —do— Central Jail.

(6) Quarters for the manager Government Press.—

(7) Lalbagh Superintendent's Quarters.

(8) Storekeeper's Quarters in the Executive Engineer's office

Signed/ B.S. Venkatachar

Executive Engineer
Bangalore Division

Copy

7-12-08

Executive Engineer
Bangalore Division

1208

Lr

The Secretary,
City Municipal Council
Bangalore

The Executive Engineer
Bangalore Division
Bangalore.

Dated 25th July 1958
Despatched by
Received
General File No. 2466
Division No.

Enclosure No.

With reference to the above subject
and to state that the Government
of Karnataka in their order
No. HUD 45 MNJ 58 dated 19th
the 10th December 1958 when
it is distinctly ordered that
all Government buildings
used for residential purpose
are liable to Property Tax
Rent Control Act applicable

W

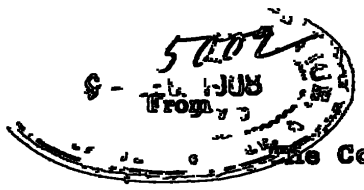
or portions of buildings be used by members, guards or servants, as in the case of the Geological Office, are not liable

2. Since all the buildings referred to by the Comptroller P.W. Railway Branch come under the former class and none of the under the latter, the undersigned requests that the Executive Engineer will be so good as to adjust the bills already furnished as early as practicable —

Signed/ M.G Krishnaswamy Rao
Vice President

"Copy"

H. Krishna Rao
7-12-98 Executive Engineer
Bangalore Division



1908.

12

From

The Comptroller of Mysore,

P.W.& Railway Branch.

To

The Executive Engineer,

Bangalore Divi sion.

Dated October 1908.

Despatched

Received

General No. 278

M. B. 22

Enclosure No. One.

Adverting to his No. 4103/258 dated the 29 th ultimo, has the honor to forward herewith copy of Government Proceedings No. 2163-7 ML. 567-07-4 dated the 2 nd September 1908 exempting certain Government buildin used as residences in Mysore from Municipal taxes.

Sd/ A.Appavoo Mudaliar.

Assistant Examiner,

P.W.&.Ry Branch.

"Copy"

Executive Engineer,

Bangalore Divi sion.

Proceedings of the Government of His Highness the Maharaja of Mysore.

Read -

Letters Nos 3734 dated 4 th June 1908 from the Chief Engineer of Mysore requesting with reference to para 3 of Government Proceedings No. 5430-70/M.L.413-06-4 dated 10 th December that the Municipal taxes on the marginally noted

1. Matron's quarters in the Maharaja's Hospital.
2. Native Nurses quarters Maharani's Hospital.
3. Jailor's quarters in the Jail buildings.
4. Deputy Jailor's quarters in the Jail Buildings.
5. Hospital Assistant's quarters in the Jail buildings.

Government buildings in the Mysore City be ordered to be withdrawn.

2. Letter No. 18 dated 2 nd August 1908, from the President Mysore City Municipal Council submitting, with reference to the above, a copy of the Municipal Board's Resolution at a Meeting held on 25 th July 1908, that they are of opinion that the abovementioned buildings are exempt from taxation - and that the arrears, if any, may be remitted.

Order thereon No. 2163-7/ML.561-07-4 dated 2 nd September 1908.

R e c o r d e d.

SD/ K.Mylar Rao.

For secretary to Government.

To.
The President, Mysore City Municipal Council.
The Chief Engineer, of Mysore.
The Comptroller, Mysore Government.
The Senior Surgeon with the Govt of Mysore.
The Inspector General of Prisons in Mysore.

"Copy"

L. P Rao : 26

Signed. Buchan
Superintendent,
Corr sec, P.W.Comptroller's Office

"Copy"

H. Narasimha Rao
Executive Engineer
Bangalore Division.

G.R.S. 23]

File No 226-08
Serial No 2

Diary No. of letter replied to 4607

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT
( )

Read— Letter No 81 dated the 6th January 1909 from the Chief Engineer of Mysore forwarding for orders the original Correspondence ending with the Executive Engineer's No 5745 of the 22nd ultimo in the matter of the claim put forward by the Bangalore City Municipality for Municipal taxes on the marginally noted Govt buildings in the City

Q , the 22 Feb, 1909

Date of issue 13.3.09

Signed by [illegible]

Buildings used as Govt quarters in the Compound of the Lunatic Asylum.
Hospital Assistant's quarters in the Eye-Infirmary
Lady Surgeon's quarters in the Maternity.
Residential Quarters in the Compound of the Victoria Hospital
Do Central Jail
Quarters for the Manager, Govt Press
Sub-Regr Inspr's quarters
Store-keeper's quarters in the Exe Engineer's Office

Subject

Order

Order thereon. 8904-6 / 13.3.09
Writ 27608-2

1) The question for orders is whether the Light buildings referred to were as they were for residential purposes, were not liable to Munic. taxes. The Municipality demand the taxes as properly payable and the Complainants P.M. Rly. Co. Considers both the demands unjustified under G.O. No. 5430-70 / Writ 618-06-6 dated the 10th Dec. 1907.

2) The Munic. Claims for the years prior to Jan. 1907 is governed by the Munic. Regs. of 1871. under section 67 thereof as elucidated in the Calcutta Case above, buildings used as public Govt. offices and out-houses forming a small portion of those buildings were exempted from payment of the house-tax. It was also a well understood practice

GRS 271

GENERAL AND REVENUE SECRETARIAT S

(*Continuation Sheet Draft form*)

T

Para 2 of W

practice to exempt religious and charitable institutions from the said tax. The other Govt buildings used mainly for residential purposes, were liable to the tax under G.O No 1933-6 Σ → 100-95 dated the 15th May 1903. The buildings under reference are evidently of the latter class and are therefore liable to Municl tax. ~~for the~~

3) ~~The aspect of the case is however different.~~ Under the New Indo Regulation, however, as has been clearly explained in the said Govt orders of the 10th Dec 1907, Govt buildings used solely for public purposes and not for purposes of profit enjoy exemption from the tax ~~under that Regn~~ and the Municl Council therefore Claim tax ~~exemption on account~~ of the aforesaid buildings for the years subsequent to 1st Jan: 1907

4) The Chief Engineer requested to adjust

Sn

Proceedings of the Government of His Highness the Maharaja of Mysore, Local Fund and Sanitary (Municipal), dated 13th March 1909

READ—

Letter No. 81, dated the 6th January 1909, from the Chief Engineer of Mysore, forwarding for orders, the original correspondence ending with Superintending Engineer's No 5745 of the 22nd ultimo in the matter of the claim put forward by the Bangalore City Municipality for Municipal taxes on the marginally noted Government buildings in the City

1 Buildings used as free quarters in the compound of the Lunatic Asylum
2. Hospital Assistant's quarters in the Eye-Infirmary
3. Lady Surgeon's quarters in the Maternity
4. Residential quarters in the compound of the Victoria Hospital
5 Do Central Staff.
6. Quarters for the Manager Government Press.
7 Lal Bagh Superintendent's quarters.
8. Store-keeper's quarters in the Executive Engineer's Office.

No 8904-6—ML. 276-08-2, DATED BANGALORE, 13TH MARCH 1909.

ORDER THEREON —The question for orders is whether the eight buildings referred to, used as they are for residential purposes, are not liable to Municipal taxes The Municipality demand the taxes as properly payable and the Comptroller, Public Works and Railway Branch, considers that the demand is improper under Government Order No 5430-70—Ml 413-06-4, dated the 10th December 1907

2 The Municipal claim for the years prior to January 1907 is governed by the Municipal Regulation of 1871 Under Section 65 thereof, as elucidated in the Government order cited above, buildings used as public Government offices and out-houses forming a small portion of those buildings were exempted from payment of house tax It was also a well understood practice to exempt religious and charitable institutions from the said tax. The other Government buildings used mainly for residential purposes were liable to the tax under Government Order No 1933-6—L. F 100-95, dated the 15th May 1908. The buildings under reference are evidently of this latter class and are therefore liable to Municipal tax

3 Under the New Municipal Regulation, however, as has been clearly explained in the said Government order of the 10th December 1907, Government buildings used solely for public purposes and not for purposes of profit, enjoy exemption from the tax and the Municipality cannot therefore claim taxes on the aforesaid buildings for the years subsequent to 1st January 1907

4 The Chief Engineer is requested to adjust the Municipal claim in the light of the foregoing remarks

C S BALASUNDARAM IYER,
Offg Secy to Govt, Gen & Rev Depts

To—The Chief Engineer of Mysore
The Comptroller Mysore Government
The President, Bangalore City Municipal Council